

**CERTIFICATE**

2018

To the Clerk of McPherson County, State of Kansas  
We, the undersigned, officers of

**Castle Township**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was approved and adopted as the  
maximum expenditures for the various funds for the year 2018; and (3) the  
Amount(s) of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

			2018 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
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Alloc of MVT, RVT, and 16/20M Vehicles Tax	3				
Schedule of Transfers	4				
Statement of Indebt. & Lease/Purchase					
Fund	K.S.A.				
General	79-1962	5	3,000	2,870	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	117,500	112,387	
Special Road	80-1413				
Noxious Weed	2-1318	7			
Fire Protection	80-1503				
Special Machinery		6			
<b>Totals</b>	xxxxxx		120,500	115,256	
Budget Summary	8				
Neighborhood Revitalization			Resolution required? Vote publication required?	Yes	

Final Assessed Valuation:	County Clerk's Use Only
Castle Township	
Windom City	
0	
Total Assessed Valuation	0
	Nov. 1, 2017 Valuation

Assisted by:

Address:

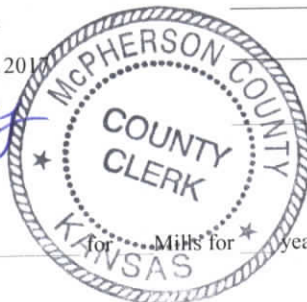
Email:

Attest:

8-16

2018

Hollie D. McPherson  
County Clerk



Governing Body

Special Road Election held \_\_\_\_\_ for \_\_\_\_\_ years.  
First levy in \_\_\_\_\_.



Castle Township

2018

**Computation to Determine Limit for 2018**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2017	+ \$ 112,442
2. Debt service levy in 2017	- \$ 0
3. Tax levy excluding debt service	\$ 112,442

**2017 Valuation Information for Valuation Adjustments**

4. New improvements for 2017:	+ 22,342
5. Increase in personal property for 2017:	
5a. Personal property 2017	+ 2,657,302
5b. Personal property 2016	- 2,659,899
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2017:	+ 414
7. Total valuation adjustment (sum of 4, 5c, 6)	22,756
8. Total estimated valuation July 1, 2017	31,207,197
9. Total valuation less valuation adjustment (8 minus 7)	31,184,441
10. Factor for increase (7 divided by 9)	0.00073
11. Amount of increase (10 times 3)	+ \$ 82
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 112,524
13. Debt service levy in this 2018 budget	0
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	112,524
15. Consumer Price Index for all urban consumers for calendar year 2016	0.014
16. Consumer Price Index adjustment (3 times 15)	\$ 1,574
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 114,098

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.



## Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2017	Tax Levies in the 2017 Budget	Allocation for Year 2018									
		MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Township	CommVeh - City	Wirecraft - Township	Wirecraft - City
...	General	0.095	29	0	0	1	0	1	0	0	76
...	Debt Service	0.000	0	0	0	0	0	0	0	0	0
...	Library	0.000	0	0	0	0	0	0	0	0	0
...	Road	3.481	1,055	9	0	47	0	25	11	0	0
...	Special Road	0.000	0	0	0	1	0	0	0	0	0
...	Noxious Weed	0.065	20	0	0	0	0	0	0	0	0
...	Fire Protection	0.000	0	0	0	0	0	0	0	0	0
...		0.000	0	0	0	0	0	0	0	0	0
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...		0.000	0	0	0	0	0	0	0	0	0
...											



Castle Township

### Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	15,860	-	-	68-141g
	Total	15,860	0	0	
	Adjustments*				
	Adjusted Totals	15,860	0	0	

**\*Note:** Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.



Castle Township

2018

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance January 1	81	120	79
Receipts:			
Ad Valorem Tax	2,985	2,923	XXXXXXXXXXXXXXX
Delinquent Tax	1	0	0
Motor Vehicle Tax	48	30	29
Recreational Vehicle Tax	1	1	0
16/20 M Vehicle Tax	3	4	1
Commercial Vehicle Tax	1	1	1
Watercraft Tax			76
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>3,039</b>	<b>2,959</b>	<b>107</b>
<b>Resources Available:</b>	<b>3,120</b>	<b>3,079</b>	<b>186</b>
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies			
Equipment			
Buildings Maintenance			
Insurance	3,000	3,000	3,000
Cash Forward (2018 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
Unencumbered Cash Balance Dec 31	120	79	XXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	3,000	3,000	3,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		3,000
	Tax Required		2,814
Delinquent Comp Rate:	2.0%		56
Amount of 2017 Ad Valorem Tax			2,870



2018

Castle Township

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget

Road	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance January 1	6,863	7,923	2,521
Receipts:			
Ad Valorem Tax	95,036	105,329	xxxxxxxxxxxx
Delinquent Tax	22	0	0
Motor Vehicle Tax	2,084	965	1,055
Recreational Vehicle Tax	31	21	9
16/20M Vehicle Tax	149	126	47
Commercial Vehicle Tax	46	25	25
Watercraft Tax		7	11
Special Highway/Gasoline Tax	3,692	3,625	3,650
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>101,060</b>	<b>110,098</b>	<b>4,796</b>
<b>Resources Available:</b>	<b>107,923</b>	<b>118,021</b>	<b>7,317</b>
Expenditures:			
Officers Pay	4,500	5,000	5,000
Salaries & Wages	23,562	23,000	23,000
Employee Benefits		1,500	1,500
Road Maintenance	10,081	23,500	23,500
Road Materials	9,672	20,500	20,500
Equipment	24,605	29,000	29,000
Capital Outlay	6,689	7,000	9,000
Insurance	5,031	6,000	6,000
Cash Forward (2018 column)			
Transfer to Special Machinery	15,860		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>100,000</b>	<b>115,500</b>	<b>117,500</b>
Unencumbered Cash Balance Dec 31	7,923	2,521	xxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	100,000	115,500	117,500
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 2.0%		
	Amount of 2017 Ad Valorem Tax		

**Special Machinery**

K.S.A. 68-141g

	2016 Actual
Unencumbered Cash Balance, Jan 1	260,765
Transfers from:	
Road Fund	15,860
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	
Other	
<b>Resources Available:</b>	<b>276,625</b>
<b>Total Expenditures</b>	
<b>Unencumbered Cash Balance, Dec 31</b>	<b>276,625</b>



Castle Township

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
<b>Special Road</b>			
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Contractual			
Cash Forward (2018 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 2.0%		
	Amount of 2017 Ad Valorem Tax		

Adopted Budget

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
<b>Noxious Weed</b>			
Unencumbered Cash Balance January 1	50	78	42
Receipts:			
Ad Valorem Tax	1,998	1,940	XXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax	26	20	20
Recreational Vehicle Tax	1		0
16/20M Vehicle Tax	2	3	1
Commercial Vehicle Tax	1	1	0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	2,028	1,964	21
<b>Resources Available:</b>	2,078	2,042	63
Expenditures:			
Contractual	2,000	2,000	0
Cash Forward (2018 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	2,000	2,000	0
Unencumbered Cash Balance Dec 31	78	42	XXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	2,000	2,000	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 2.0%		
	Amount of 2017 Ad Valorem Tax		



# NOTICE OF BUDGET HEARING

The governing body of  
**Castle Township**  
**McPherson County**

will meet on August 19, 2017 at 9:00 A.M. at Windom Fire Department for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Windom Fire Department and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2016		Current Year Estimate 2017		Proposed Budget 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Est. Tax Rate*
General	3,000	0.106	3,000	0.095	3,000	2,870	0.092
Debt Service							
Library							
Road	100,000	3.425	115,500	3.481	117,500	112,387	3.657
Special Road							
Noxious Weed	2,000	0.072	2,000	0.065			
Fire Protection							
Special Machinery							
Totals	105,000	3.603	120,500	3.641	120,500	115,256	3.749
Less: Transfers	15,860		0		0		
Net Expenditure	89,140		120,500		120,500		
Total Tax Levied	100,087		112,442		XXXXXXXXXXXXXX		
Total Assessed Valuation	28,207,783		31,324,362			31,207,197	
Township Assessed Valuation Only						30,732,311	

Outstanding Indebtedness,

	2015	2016	2017
Jan 1	0	0	0
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Randall Kaufman  
Township Treasurer



RESOLUTION NO. 2017 - 01

*A resolution expressing the property taxation policy of the Castle Township governing body with respect to financing the annual budget for 2018*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2018 budget of the Castle Township exceeding the amount levied to finance the 2017 budget of the Castle Township, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2016, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

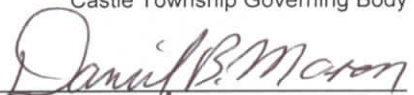

Whereas, Castle Township provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Castle Township governing body that a levy of property taxes in support of the 2018 budget exceeding the amount levied in 2017, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2017 by the Castle Township governing body, McPherson County, Kansas.

Castle Township Governing Body



# AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MCPHERSON, ss  
 Barbara Herl  
 Being first duly sworn, deposes and says: That she is  
 Circulation Manager of the

## The McPherson Sentinel

a daily newspaper printed in the State of Kansas, and published in  
 and of general circulation in McPherson County, Kansas, and that  
 said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year;  
 has been so published continuously and uninterruptedly in said  
 county and state for a period of more than five years prior to the  
 first publication of said notice; and has been admitted at the post  
 office of McPherson, Kansas in said County as second class matter.

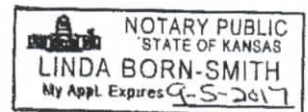
That the attached notice is a true copy thereof and was published  
 in the regular and entire issue of said newspaper for:  
1 insertions, the first publication being

July 13, 2017

subsequent publications being made on the following dates:

Subscribed and sworn to before me 13 day of July 2017

by Barbara Herl  
Barbara Herl



Linda Born-Smith Linda Born-Smith  
 Notary Public

My commission expires : September 05, 2017

Total Amount of Publication \$ 94.50

Description:

Castle Township  
 Notice of Budget Hearing  
 Budget Summary

